



3014 (02-09-04)

ANNUAL REPORT

OF

Name: LAKE COMO SANITARY DISTRICT #1

Principal Office: N3420 DELL PLACE
LAKE GENEVA, WI 53147

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LAKE COMO SANITARY DISTRICT #1**Utility Address:** N3420 DELL PLACE
LAKE GENEVA, WI 53147**When was utility organized?** 10/1/1995**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR HUBERT P JENSEN**Title:** GENERAL MANAGER**Office Address:**N3420 DELL PLACE
LAKE GENEVA, WI 53147**Telephone:** (262) 248 - 2077**Fax Number:** (262) 348 - 0432**E-mail Address:** como@elknet.net

Individual or firm, if other than utility employee, preparing this report:

Name: MRS KAREN S HALL**Title:** CPA**Office Address:** PATRICK W. ROMENSKO, S.C.1001 HOST DRIVE
P.O. BOX 508
LAKE GENEVA, WI 53147**Telephone:** (262) 248 - 0220**Fax Number:** (262) 248 - 8429**E-mail Address:** pkhall@elknet.net

President, chairman, or head of utility commission/board or committee:

Name: MR JOSEPH KOPECKY**Title:** PRESIDENT**Office Address:**W232 S7530 BIG BEND DRIVE
P.O. BOX 215
BIG BEND, WI 53103**Telephone:** (262) 662 - 5551**Fax Number:** (262) 662 - 3667**E-mail Address:** <http://www.pschwabe.com>

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR JAMES R FRECHETTE**Title:** CPA**Office Address:** JAMES R. FRECHETTE, CERTIFIED PUBLIC ACCOUNTANT
W339 S9511 HARVEST COURT
MUKWONAGO, WI 53149**Telephone:** (262) 594 - 3995**Fax Number:** (262) 594 - 3996**E-mail Address:****Date of most recent audit report:** 7/23/1999**Period covered by most recent audit:** DECEMBER 31, 1998

Names and titles of utility management including manager or superintendent:

Name: MR HUBERT P JENSEN**Title:** GENERAL MANAGER**Office Address:**N3420 DELL PLACE
LAKE GENEVA, WI 53147**Telephone:** (262) 248 - 2077**Fax Number:** (262) 348 - 0432**E-mail Address:** como@elknet.net

Name of utility commission/committee: LAKE COMO SANITARY DISTRICT #1 COMMISSION

Names of members of utility commission/committee:MR JOSEPH KOPECKY, PRESIDENT
MR MERLE LOOMER
MR ROBERT MCLERNON
MS CHARLOTTE PETERSON
MS MARY VAN LUE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)
UTILITY OPERATING INCOME		
Operating Revenues (400)	71,766	1
Operating Expenses:		
Operation and Maintenance Expense (401-402)	214,200	2
Depreciation Expense (403)	77,982	3
Amortization Expense (404-407)	0	4
Taxes (408)	8,372	5
Total Operating Expenses	300,554	0
Net Operating Income	(228,788)	0
Income from Utility Plant Leased to Others (412-413)	0	6
Utility Operating Income	(228,788)	0
OTHER INCOME		
Income from Merchandising, Jobbing and Contract Work (415-416)	0	7
Income from Nonutility Operations (417)	0	8
Nonoperating Rental Income (418)	0	9
Interest and Dividend Income (419)	390,241	10
Miscellaneous Nonoperating Income (421)	(378,530)	11
Total Other Income	11,711	0
Total Income	(217,077)	0
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization (425)	0	12
Other Income Deductions (426)	0	13
Total Miscellaneous Income Deductions	0	0
Income Before Interest Charges	(217,077)	0
INTEREST CHARGES		
Interest on Long-Term Debt (427)	277,156	14
Amortization of Debt Discount and Expense (428)	90,409	15
Amortization of Premium on Debt--Cr. (429)	0	16
Interest on Debt to Municipality (430)	0	17
Other Interest Expense (431)	156,971	18
Interest Charged to Construction--Cr. (432)	123,477	19
Total Interest Charges	401,059	0
Net Income	(618,136)	0
EARNED SURPLUS		
Unappropriated Earned Surplus (Beginning of Year) (216)	0	20
Balance Transferred from Income (433)	(618,136)	0
Miscellaneous Credits to Surplus (434)	174,270	22
Miscellaneous Debits to Surplus--Debit (435)	0	23
Appropriations of Surplus--Debit (436)	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	25
Total Unappropriated Earned Surplus End of Year (216)	(443,866)	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	51,164	5
INTEREST ON SPECIAL ASSESSMENTS	339,077	6
Total (Acct. 419):	390,241	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER INCOME	(378,530)	7
Total (Acct. 421):	(378,530)	
Miscellaneous Amortization (425):		
NONE	0	8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
BEGINNING OF YEAR RETAINED EARNINGS BALANCE	174,270	10
Total (Acct. 434):	174,270	
Miscellaneous Debits to Surplus (435):		
NONE	0	11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	71,766	0	0	0	71,766	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0		0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0		0	0	6
Revenues subject to Wisconsin Remainder Assessment	71,766	0	0	0	71,766	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	193,238		193,238	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	10,725		10,725	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	203,963	0	203,963	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,227,254		1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	78,742		2
Net Utility Plant	8,148,512	0	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	17,480,593	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	124,127	0	4
Net Nonutility Property	17,356,466	0	
Investment in Municipality (123)	0		5
Other Investments (124)	6,441,913		6
Special Funds (125)	723,648		7
Total Other Property and Investments	24,522,027	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	103,872		8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	22,062		11
Other Accounts Receivable (143)	11,254		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	626,723		14
Materials and Supplies (150)	5,216	0	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	769,127	0	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	50,816		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	50,816	0	
Total Assets and Other Debits	33,490,482	0	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	(443,866)	0	23
Total Proprietary Capital	(443,866)	0	
LONG-TERM DEBT			
Bonds (221)	11,007,001		24
Advances from Municipality (223)	0		25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	11,007,001	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	2,350,000		27
Accounts Payable (232)	1,008,155		28
Payables to Municipality (233)	0		29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	285,969	0	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	3,644,124	0	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)	4,854		35
Other Deferred Credits (253)	0		36
Total Deferred Credits	4,854	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		37
Injuries and Damages Reserve (262)	0		38
Pensions and Benefits Reserve (263)	0		39
Miscellaneous Operating Reserves (265)	0		40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	19,278,369	0	41
Total Liabilities and Other Credits	33,490,482	0	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	8,227,254	0	0	0	1
Utility Plant Purchased or Sold (102)	0	0	0	0	2
Utility Plant in Process of Reclassification (103)	0	0	0	0	3
Utility Plant Leased to Others (104)	0	0	0	0	4
Property Held for Future Use (105)	0	0	0	0	5
Completed Construction not Classified (106)	0	0	0	0	6
Construction Work in Progress (107)	0	0	0	0	7
Utility Plant Acquisition Adjustments (108)	0	0	0	0	8
Other Utility Plant Adjustments (109)	0	0	0	0	9
Total Utility Plant	8,227,254	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	78,742	0	0	0	10
Total Accumulated Provision	78,742	0	0	0	
Net Utility Plant	8,148,512	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	77,982				77,982	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
beginning of year depreciation	760				760	12
Total credits	78,742	0	0	0	78,742	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	78,742	0	0	0	78,742	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant		17,480,593	0	17,480,593	1
Other (specify):					
NONE		0	0	0	2
Total Nonutility Property (121)	0	17,480,593	0	17,480,593	
Less accum. prov. depr. & amort. (122)		124,127	0	124,127	3
Net Nonutility Property	0	17,356,466	0	17,356,466	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation	0	0	0	0	0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	5,216	0	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	<u>5,216</u>	<u>0</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1999 SEWER BAN'S	18,957	428	7,899	1
1999 WATER BAN'S	70,705	428	0	2
CLEAN WATER FUND	747	428	14,205	3
WATER REVENUE BONDS	0	428	28,712	4
Total			50,816	
Unamortized premium on debt (251)				
NONE	0	0	0	5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year		1
Changes during year (explain):		
NONE	0	2
Balance end of year	0	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
SEWER REVENUE BONDS-CWF	09/23/1998	05/01/2018	0.00%	4,235,777	1
WATER REVENUE BONDS	02/01/1999	02/01/2039	4.50%	6,771,224	2
Total Bonds (Account 221):				11,007,001	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Notes Payable (231)					
SEWER REVENUE BAN'S	07/09/1999	07/01/2000	4.50%	2,350,000	1
Total for Account 231				<u>2,350,000</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year		1
Accruals:		
Charged water department expense	8,372	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	8,372	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	8,372	7
PSC Remainder Assessment	0	8
Other (explain):		
NONE	0	9
Total payments and other debits	8,372	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WATER REVENUE BONDS		277,156	0	277,156	1
Subtotal	0	277,156	0	277,156	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE		0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
SEWER REVENUE BAN'S-1999A		105,750	96,937	8,813	4
WATER REVENUE BAN'S-1999A		51,221	51,221	0	5
Subtotal	0	156,971	148,158	8,813	
Total	0	434,127	148,158	285,969	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year						0	1
Add credits during year:							
For Services	1,009,000			706,300		1,715,300	2
For Mains	2,281,075			13,970,294		16,251,369	3
Other (specify):							
NONE						0	4
CAPACITY CHARGE				1,311,700		1,311,700	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	3,290,075	0	0	15,988,294	0	19,278,369	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,850,000			9,773,797		11,623,797	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE-WATER	2,622,320	2
SPECIAL ASSESSMENTS RECEIVABLE-SEWER	3,819,593	3
Total (Acct. 124):	6,441,913	
Special Funds (125):		
LETTER OF CREDIT DEPOSIT	125,000	4
WATER SYSTEM CONSTRUCTION	1,511	5
WATER SYSTEM DEBT SERVICE FUND	95,165	6
SEWER SYSTEM CONSTRUCTION	56,393	7
SPECIAL ASSESSMENTS SAVINGS	445,579	8
Total (Acct. 125):	723,648	
Notes Receivable (141):		
NONE	0	9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	22,062	10
Electric	0	11
Sewer (Regulated)	0	12
Other (specify):		
NONE	0	13
Total (Acct. 142):	22,062	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	11,254	14
Merchandising, jobbing and contract work	0	15
Other (specify):		
NONE	0	16
Total (Acct. 143):	11,254	
Receivables from Municipality (145):		
WATER ASSESSMENTS PLACED ON 1999 TAX ROLL	204,067	17
SEWER ASSESSMENTS PLACED ON 1999 TAX ROLL	422,218	18
DELINQUENT UTILITY BILLS PLACED ON 1999 TAX ROLL	438	19
Total (Acct. 145):	626,723	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE	0	20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	21
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	22
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	24
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	4,113,627	0	0	0	4,113,627	1
Materials and Supplies	2,608	0	0	0	2,608	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	39,371	0	0	0	39,371	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	1,645,037	0	0	0	1,645,037	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	2,431,827	0	0	0	2,431,827	
Net Operating Income	(228,788)	0	0	0	(228,788)	8
Net Operating Income as a percent of						
Average Net Rate Base	-9.41%	N/A	N/A	N/A	-9.41%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(221,933)	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	(221,933)	
Net Income		
Net Income	(618,136)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

Construction on new utility plant was substantially completed during 1999.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

Construction financing was incurred during 1999.

6. Formal proceedings with the Public Service Commission.

Rates and rules proposed by the Public Service Commission became effective for service beginning June 7, 1999.

7. Any additional matters.

The sanitary district was initially set up as a Class D water utility. However, after further discussion with the Public Service Commission staff, the sanitary district will be classified as a Class C water utility. Therefore, we have completed a Class C annual report for the year ended December 31, 1999.

FINANCIAL SECTION FOOTNOTES

Bonds (Acct. 221) (Page F-14)

The interest rate on the sewer revenue bonds-CWF is 0%.

Interest Accrued (Acct. 237) (Page F-17)

The beginning of the year balance for accrued interest was as follows:

Water Revenue BAN's	\$25,611
Sewer Revenue BAN's	\$ 8,813

This is the first annual report for the sanitary district. The program would not allow us to change the beginning balance from zero. The total beginning accrued interest was instead deducted from the amount of interest paid during the year. Actual interest paid on the Water Revenue BAN's was \$76,832. Actual interest paid on the Sewer Revenue BAN's was \$105,750.

Contributions in Aid of Construction (Account 271) (Page F-18)

original meter credit reclassified to mains, 10/6/00 ele

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

July 24, 2000

Mr. Hubert P. Jensen, General Manager
Lake Como Sanitary District
N3420 Dell Place
Lake Geneva, WI 53147-2657

1999 Analytical Review DWCCA-2973-ELE

Dear Mr. Jensen:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. It is noted the only balance for structures and improvements is in Account 390 for general plant, Water Utility Plant in Service schedule. Most municipal water utilities with wells as the source of water have the cost of pumping stations recorded in either Account 311, Structures and Improvements, or Account 321, Structures and Improvements. Please state whether the utility owns any pumping stations, and if so, has this cost been recorded in Account 390?
2. We noted that \$302,700 is reported in Account 271, Contributions in Aid of Construction, described as "meters." Wis. Admin. Code § PSC 185.61(2) states that "meters and remote reading devices necessary for the billing of utility service shall be owned and maintained by the utility except where otherwise authorized by the commission." Also, X-1 of your utility rules states that "meters will be furnished and placed by the utility." Please provide further information as to who contributed this amount for meters.
3. During our review, we noted insurance premium reimbursements reported in Account 474, Other Water Revenues. In the future, insurance reimbursements should be credited to the expense account that was originally charged.
4. During our review, we noted 513 Services reported in use on the Water Services schedule, but only 269 customers reported on page W-02. Please provide the number of services which are not in use, and report them in the "not in use" column on the Water Services schedule in the future, or otherwise explain why there are significantly more services than customers.
5. In the future, when special assessments are reported in the schedule notes to the Water Mains schedule to explain the financing, please provide the basis for the special assessment as required in the Water Mains schedule headnote.

We appreciate your cooperation in providing the above information. These

FINANCIAL SECTION FOOTNOTES

recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\2973.doc

cc: Mr. Joseph Kopecky, President

response received from Patrick Romenesko, CPA:

1. pumping stations are within adm building.
 2. meter \$ in a/c 271 will be reclassified to mains.
 3. noted
 4. customers not hooked up yet who filed for permits (hooked up Jan/Feb 2000)
 5. Special assessments over 40 year period at 5%.
- ele
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	64,702	1
Total Sales of Water	64,702	
Other Operating Revenues		
Forfeited Discounts (470)	208	2
Miscellaneous Service Revenues (471)	4,504	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,352	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	7,064	
Total Operating Revenues	71,766	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	5,026	8
Pumping Expenses (620-625)	14,776	9
Water Treatment Expenses (630-635)	11,840	10
Transmission and Distribution Expenses (640-655)	20,697	11
Customer Accounts Expenses (901-904)	5,409	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	156,452	14
Total Operation and Maintenance Expenses	214,200	
Other Operating Expenses		
Depreciation Expense (403)	77,982	15
Amortization Expense (404-407)	0	16
Taxes (408)	8,372	17
Total Other Operating Expenses	86,354	
Total Operating Expenses	300,554	
NET OPERATING INCOME	(228,788)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	1	15	56	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	1	15	56	
Metered Sales to General Customers (461)				
Residential	269	5,700	39,817	4
Commercial	0	0	0	5
Industrial	0	0	0	6
Total Metered Sales to General Customers (461)	269	5,700	39,817	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	269		24,829	8
Other Sales to Public Authorities (464)	0	0	0	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	539	5,715	64,702	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	24,829	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	24,829	
Forfeited Discounts (470):		
Customer late payment charges	208	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	208	
Miscellaneous Service Revenues (471):		
WELL RETENTION PERMITS	4,279	7
SALE OF MISC INVENTORY ITEMS	225	8
Total Miscellaneous Service Revenues (471)	4,504	
Rents from Water Property (472):		
NONE		9
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		11
Other (specify):		
ADVERTISING FEES	150	12
CHARGES FOR COPIES AND MISC OFFICE SUPPLIES	171	13
HEALTH INSURANCE PREMIUM REIMBURSEMENTS	392	14
REFUND OF PROPERTY AND LIABILITY INSURANCE PREMIUMS	1,459	15
ASSESSMENT LETTER FEES	180	16
Total Other Water Revenues (474)	2,352	
Amortization of Construction Grants (475):		
NONE	0	17
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	4,987	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	39	3
Maintenance of Water Source Plant (605)	0	4
Total Source of Supply Expenses	5,026	
PUMPING EXPENSES		
Operation Labor (620)	5,015	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	9,025	7
Operation Supplies and Expenses (623)	391	8
Maintenance of Pumping Plant (625)	345	9
Total Pumping Expenses	14,776	
WATER TREATMENT EXPENSES		
Operation Labor (630)	8,490	10
Chemicals (631)	3,159	11
Operation Supplies and Expenses (632)	11	12
Maintenance of Water Treatment Plant (635)	180	13
Total Water Treatment Expenses	11,840	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	4,989	14
Operation Supplies and Expenses (641)	5,102	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	16
Maintenance of Mains (651)	612	17
Maintenance of Services (652)	0	18
Maintenance of Meters (653)	269	19
Maintenance of Hydrants (654)	9,725	20
Maintenance of Other Plant (655)	0	21
Total Transmission and Distribution Expenses	20,697	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,360	22
Accounting and Collecting Labor (902)	2,282	23
Supplies and Expenses (903)	1,767	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	5,409	
SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	45,600	27
Office Supplies and Expenses (921)	7,945	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	32,694	30
Property Insurance (924)	9,892	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	40,777	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	5,266	35
Transportation Expenses (933)	3,088	36
Maintenance of General Plant (935)	11,190	37
Total Administrative and General Expenses	156,452	
Total Operation and Maintenance Expenses	214,200	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		8,066	3
PSC Remainder Assessment		0	4
Other (specify): PROPERTY TAXES		306	5
Total tax expense		8,372	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)		0	1
Franchises and Consents (302)		0	2
Miscellaneous Intangible Plant (303)		0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)		17,957	4
Structures and Improvements (311)		0	5
Collecting and Impounding Reservoirs (312)		0	6
Lake, River and Other Intakes (313)		0	7
Wells and Springs (314)		450,125	8
Infiltration Galleries and Tunnels (315)		0	9
Supply Mains (316)		0	10
Other Water Source Plant (317)		0	11
Total Source of Supply Plant	0	468,082	
PUMPING PLANT			
Land and Land Rights (320)		0	12
Structures and Improvements (321)		0	13
Boiler Plant Equipment (322)		0	14
Other Power Production Equipment (323)		0	15
Steam Pumping Equipment (324)		0	16
Electric Pumping Equipment (325)		108,626	17
Diesel Pumping Equipment (326)		0	18
Hydraulic Pumping Equipment (327)		0	19
Other Pumping Equipment (328)		0	20
Total Pumping Plant	0	108,626	
WATER TREATMENT PLANT			
Land and Land Rights (330)		0	21
Structures and Improvements (331)		0	22
Water Treatment Equipment (332)		9,246	23
Total Water Treatment Plant	0	9,246	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)		0	24
Structures and Improvements (341)		0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	17,957	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	450,125	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	468,082	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	0	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	108,626	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	108,626	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	9,246	23
Total Water Treatment Plant	0	0	9,246	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)		361,420	26
Transmission and Distribution Mains (343)		4,299,189	27
Fire Mains (344)		0	28
Services (345)		1,252,103	29
Meters (346)		115,697	30
Hydrants (348)		782,686	31
Other Transmission and Distribution Plant (349)		21,935	32
Total Transmission and Distribution Plant	0	6,833,030	
GENERAL PLANT			
Land and Land Rights (389)		17,958	33
Structures and Improvements (390)		571,764	34
Office Furniture and Equipment (391)		43,399	35
Computer Equipment (391.1)		8,110	36
Transportation Equipment (392)		12,826	37
Stores Equipment (393)		0	38
Tools, Shop and Garage Equipment (394)		21,563	39
Laboratory Equipment (395)		0	40
Power Operated Equipment (396)		0	41
Communication Equipment (397)		0	42
SCADA Equipment (397.1)		132,650	43
Miscellaneous Equipment (398)		0	44
Other Tangible Property (399)		0	45
Total General Plant	0	808,270	
Total utility plant in service directly assignable	0	8,227,254	
Common Utility Plant Allocated to Water Department		0	46
Total utility plant in service	0	8,227,254	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	361,420	26
Transmission and Distribution Mains (343)	0	0	4,299,189	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	1,252,103	29
Meters (346)	0	0	115,697	30
Hydrants (348)	0	0	782,686	31
Other Transmission and Distribution Plant (349)	0	0	21,935	32
Total Transmission and Distribution Plant	0	0	6,833,030	
GENERAL PLANT				
Land and Land Rights (389)	0	0	17,958	33
Structures and Improvements (390)	0	0	571,764	34
Office Furniture and Equipment (391)	0	0	43,399	35
Computer Equipment (391.1)	0	0	8,110	36
Transportation Equipment (392)	0	0	12,826	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	21,563	39
Laboratory Equipment (395)	0	0	0	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	0	42
SCADA Equipment (397.1)	0	0	132,650	43
Miscellaneous Equipment (398)	0	0	0	44
Other Tangible Property (399)	0	0	0	45
Total General Plant	0	0	808,270	
Total utility plant in service directly assignable	0	0	8,227,254	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	0	0	8,227,254	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	0	0	1
February	0	0	0	0	2
March	0	0	0	0	3
April	0	0	0	0	4
May	0	0	1,857	1,857	5
June	0	0	2,247	2,247	6
July	0	0	2,387	2,387	7
August	0	0	2,488	2,488	8
September	0	0	3,318	3,318	9
October	0	0	3,485	3,485	10
November	0	0	4,339	4,339	11
December	0	0	5,557	5,557	12
Total for year	0	0	25,678	25,678	
Less: Measured or estimated water used in main flushing and water treatment during year				19,963	13
Less: Other utility use				0	14
Other utility use explanation:					15
Water pumped into distribution system				5,715	16
Less: Water sold				5,715	17
Losses and unaccounted for				0	18
Percent unaccounted for to the nearest whole percent (%)				0%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				444	21
Date of maximum: 11/18/1999					22
Cause of maximum:					23
Flushing of new water mains					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 5/5/1999					25
Total KWH used for pumping for the year				127,000	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1-DELL PLACE	NA 552-26515368	1,500	14	864,000	Yes	1
WELL #2-DELL PLACE	NA 553-26515368	1,500	14	864,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NA 552-26515368	NA 553-26515368		1
Location	DELL PLACE	DELL PLACE		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	INGERSOLL DRESSER	INGERSOLL DRESSER		5
Year Installed	1999	1999		6
Type	SUBMERSIBLE	SUBMERSIBLE		7
Actual Capacity (gpm)	568	560		8
Pump Motor or Standby Engine Mfr	INGERSOLL DRESSER	INGERSOLL DRESSER		9
Year Installed	1999	1999		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	125	125		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	ID 26515368		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1999		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	107		10
Total capacity in gallons	200,000		11
			12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	N		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	6.000	0	105,977	0	0	105,977
P	D	8.000	0	25,598	0	0	25,598
P	T	10.000	0	17,011	0	0	17,011
Total Within Municipality			0	148,586	0	0	148,586
Total Utility			0	148,586	0	0	148,586

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000		1,415	0	0	1,415	961	1
M	1.500		75	0	0	75	16	2
Total Utility		0	1,490	0	0	1,490	977	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	0	1,000	0	0	1,000	0	1
0.750	0	10	0	0	10	0	2
Total:	0	1,010	0	0	1,010	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	500	0	0	0	0	500	1,000	1
0.750	0	10	0	0	0	0	10	2
Total:	500	10	0	0	0	500	1,010	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality		0	0	0	0	1
Within Municipality		241	0	0	241	2
Total Fire Hydrants	0	241	0	0	241	
Flushing Hydrants						
		0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	241
Number of distribution system valves end of year:	546
Number of distribution valves operated during year:	546

WATER OPERATING SECTION FOOTNOTES

Taxes (Acct. 408 - Water) (Page W-06)

Due to the fact that this is a new utility, there was no PSC remainder assessment in 1999.

Water Utility Plant in Service (Page W-08)

All construction was substantially completed during 1999 on water utility plant.

Pumping and Purchased Water Statistics (Page W-10)

Since this is a new system, all water not sold is considered measured or estimated water used in main flushing.

Water Mains (Page W-15)

Water mains were financed through special assessments, borrowing and grants.

Special assessments over 40 year period at 5%.

Water Services (Page W-16)

Services were financed through special assessments and borrowing.

Special assessments over 40 year period at 5%.

Meters (Page W-17)

Due to the fact that this was a new utility, there were no meters tested in 1999. Testing of meters will be done on a regular basis starting in the year 2000.
